

CHECK LIST FOR DDOs FOR RECONCILIATION CASES

1. The Head of the Department and Accountant General is jointly responsible for reconciling differences & correcting misclassifications.
2. The Figures/Schemes of expenditure of department must be reconciled with the figures/Schemes booked by AG office every month.
3. If there is any discrepancy in the figures/schemes booked by AG office as compared to Departmental Figures, the same may be brought to the notice of AG office at the earliest.
4. Reconciliation of payment and receipts is carried out by the controlling officers of the State Government as per instructions contained in Punjab Budget Manual (Rule 12.18).
5. Reconciliation Memos proposed by the department should be voucher-wise basis and adjusted in A.G. Officer promptly.
6. No expenditure should be booked without Budget, if there is any case, the same must be regularised through Supplementary Demand for Grant.
7. It may be ensured that no expenditure should be done over and above the sanctioned Budget for the year, if there is any case, the same must be regularised through Supplementary Demand for Grant/Re-Appropriation.

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Sr. Accounts Officer (TMC)